

C-8002 Single Business Tax Quarterly Return

FOURTH QUARTER

|   |  |   |
|---|--|---|
| Taxpayer Name                           | Year End Filing Date   | Federal Employer ID Number or TR Number |
| Address (Street, City, State, ZIP Code) | <div>WRITE PAYMENT AMOUNT HERE<div>⇒</div>\$<div></div>.00</div>   |   |
|   | <div>MAIL TOMichigan Department of Treasury<br/>Department 77889<br/>Detroit, MI 48277-0889</div> <div>Make check payable to "State of Michigan." Write your FEIN or TR Number on your check. Enclose your check and return (do not fold or staple).</div> |   |

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THIRD QUARTER

|   |  |   |
|---|--|---|
| Taxpayer Name                           | Year End Filing Date   | Federal Employer ID Number or TR Number |
| Address (Street, City, State, ZIP Code) | <div>WRITE PAYMENT AMOUNT HERE<div>⇒</div>\$<div></div>.00</div>   |   |
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SECOND QUARTER

|   |  |   |
|---|--|---|
| Taxpayer Name                           | Year End Filing Date   | Federal Employer ID Number or TR Number |
| Address (Street, City, State, ZIP Code) | <div>WRITE PAYMENT AMOUNT HERE<div>⇒</div>\$<div></div>.00</div>   |   |
|   | <div>MAIL TOMichigan Department of Treasury<br/>Department 77889<br/>Detroit, MI 48277-0889</div> <div>Make check payable to "State of Michigan." Write your FEIN or TR Number on your check. Enclose your check and return (do not fold or staple).</div> |   |

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FIRST QUARTER

|   |  |   |
|---|--|---|
| Taxpayer Name                           | Year End Filing Date   | Federal Employer ID Number or TR Number |
| Address (Street, City, State, ZIP Code) | <div>WRITE PAYMENT AMOUNT HERE<div>⇒</div>\$<div></div>.00</div>   |   |
|   | <div>MAIL TOMichigan Department of Treasury<br/>Department 77889<br/>Detroit, MI 48277-0889</div> <div>Make check payable to "State of Michigan." Write your FEIN or TR Number on your check. Enclose your check and return (do not fold or staple).</div> |   |

# General Instructions

## Making Quarterly Tax Payments

If you expect your annual SBT liability to be more than \$600, you must file quarterly estimates. The sum of your estimated payments must equal at least 85 percent of your liability. If your tax year was less than 12 months (e.g., you opened or closed a business during the year) annualize the tax to see if you must file estimates.

If you had business activity in Michigan in the previous year and your tax was \$20,000 or less, you may use that tax liability as the estimate for your current year annual tax. To avoid penalty and interest, divide your previous year tax by 4, e.g.,  $\$20,000 \div 4 = \$5,000$  and pay that amount on the current year quarterly due date(s). You may also divide the amount by 12 and pay it with your monthly sales, use or withholding tax payment, e.g.,  $\$20,000 \div 12 = \$1,666.67$ .

If you had business activity in Michigan in the previous year but were not required to file a return, estimated payments are not required for the current year.

## Amending Estimates

If, after making payments, you find that the estimated tax is substantially different than you originally estimated, recompute the tax and adjust your payment in the next quarter.

## How to Compute the Estimated Tax for the Quarter

You may use one of the following methods:

- 1 percent of gross receipts for the quarter, or
- 25 percent of your preceding year’s tax liability, only if preceding year’s tax is \$20,000 or less, or
- 25 percent of your estimated annual SBT for the year, or
- Tax computed on the actual tax base for the quarter.

### Example: Computing Estimate Payments

Estimated annual liability:  $\$60,000 \times 85\% = \$51,000$   
Estimate required:  $\$51,000 \div 4 = \$12,750$   
Tax due per quarter: \$12,750

|                | <u>1st</u> | <u>2nd</u> | <u>3rd</u> | <u>4th</u> |
|----------------|------------|------------|------------|------------|
| Tax due        | \$12,750   | \$12,750   | \$12,750   | \$12,750   |
| Credit forward | \$15,000   | \$2,250    | 0          | 0          |
| Payment due    | 0*         | \$10,500   | \$12,750   | \$12,750   |

*\*If your calculated estimate for any quarter is zero, do not send a quarterly estimate.*

## Using Your Personalized Estimate Forms

Treasury sends registered estimate filers personalized forms. You can speed the posting of your account and improve the accuracy of your payment information by using your personalized forms or by requiring your tax practitioner to use them.

Do not duplicate the forms or use a form that has someone else’s name on it. Your payment could be credited to someone else’s account if you file on a photocopied form.

## Combined Sales, Use, Withholding and Single Business Tax Payments

Make your SBT estimate payments on the combined sales, use and withholding tax returns instead of filing SBT quarterly returns. The combined return is due the 20th day after the end of the month or quarter. File your payment using the return that corresponds best to your year-end file date.

If you regularly use the combined return to make SBT payments, Treasury will not send you personalized SBT quarterly estimate forms.

## Penalty and Interest

Penalty is 5 % of tax due, for the first two months. Penalty increases by an additional 5 % per month, or fraction thereof, after the second month, to a maximum of 25 %.

The interest rate is adjusted by Treasury January 1 and July 1 of each year, to 1 percent above the prime rate. For a complete list of interest rates, See RAB 2005-4 on Treasury’s Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

## When to File SBT Quarterly Tax Returns

Calendar year taxpayers:

|                   |            |
|-------------------|------------|
| 1st Quarter ..... | April 30   |
| 2nd Quarter ..... | July 31    |
| 3rd Quarter ..... | October 31 |
| 4th Quarter ..... | January 31 |

Fiscal year taxpayers: Returns are due on the last day of the first month after each quarter.

## Where to File Quarterly Tax Returns

Make your check payable to “State of Michigan” and mail to:

**Michigan Department of Treasury**  
**Department 77889**  
**Detroit, MI 48277-0889**

For more information, visit Treasury’s Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or contact the Customer Contact Division, Single Business Tax Unit, at 517-636-4700.

**IMPORTANT:** Be sure to enter the year-end file date and Federal Employer Identification Number (FEIN) or Treasury Number (TR Number) on each form.